

EXHIBIT A – PART 1

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELWARE**

In re:

INACOM CORP., et al.,

Debtors,

**INACOM CORP, on behalf of all
Affiliated Debtors,**

Plaintiff,

vs.

DELL COMPUTER CORP., et al.,

Defendants.

Chapter 11

**Case No. 00-2426 (PJW)
Jointly Administered**

Adversary No: 02-3499

1. Report by John LaRocca on the industry standards of ordinary payment terms for the Computer manufacturers and Resellers for the period March 18, 2000 through June 16, 2000.

2. I make this report with respect to, and have been asked to prepare, an evaluation of ordinary terms for payments made pursuant to this litigation. In this adversary proceeding, Dell Computer Corp., et al., Defendants ("Dell") retain me as an expert witness in this adversary action filed by INACOM CORP., et al., Plaintiff, for INACOM CORP, on behalf of all Affiliated Debtors ("Plaintiffs"). The scope of my engagement is limited to expressing such opinion. The compensation paid to me by Dell Computer Corp. in connection with this matter is \$230.00 per hour for study and preparation and \$275.00 per hour for testimony.

3. My pertinent education includes studying marketing at LaSalle University. Obtaining a certification in Team Management from the Kellogg School, Northwestern University. Training in Credit Analysis and the Collections Process by the Dun & Bradstreet Corporation. Training in Credit & Collection Management by the Household Finance Company. Training in Financial Statement Analysis by Robert Morris Associates. Training in Quality Management by both Rummel-Brache and Hewlett-Packard (HP). Training in Team Development by Bentonville Associates and 22 years of Hewlett-Packard comprehensive process training and performance testing.

4. Presently, I am employed as a Partner with Quote To Cash Solutions ("Q2C"). I have been with Q2C since 2001 and am a founding partner. My experience at Q2C includes 10 other engagements as an expert witness consultant. I have been employed in various credit related positions for more than thirty (30) years. Prior to my employment at Q2C, I was employed at LeasingX, Inc. ("LX"). My management responsibilities at LX were as president and CEO, which included providing subject matter expertise and directing LX's development of inbound order and auction systems, accepting the customer's bid/order,

and invoicing. In addition, I was responsible for recruiting lessors and vendors. Prior to my employment with LX, I was a consultant to both Gateway Computers and the merger between Allied Signal and Honeywell in the area of defining and delivering improved credit, collections and accounts receivable services. Prior to consulting I was employed by Tokai Financial Services (seller) and De Lage Landen Financial Service ("DLL") (buyer) for one year in the position of senior vice-president of operations and information systems. My duties included preparing the company for either an initial public stock offering or sale by strengthening the process management capabilities of order acceptance, verification, credit review and approval, booking, funding, collections, and asset management. I also developed online lease application entry, inquiry and credit decisioning tools. Successfully completed Y2K federal banking compliance and disaster recovery initiatives. Prior to my employment with DLL I was employed by Hewlett-Packard Company for a total of 22 years, last in the position of Global Sales Manager for the MicroAge/Pinacor distribution account for one year and prior to that as Hewlett-Packard's Global and Americas Credit Manager for 12 years where I was responsible for company-wide accounts receivable investment for the then >\$35 billion manufacturer of chemical, medical, and test and measurement instrumentation, and computer systems, imaging and other peripheral products, including software and services for these industries. My responsibilities included managing the approval and extension of credit terms, the collections and cash application of tens of billions of dollars of annual sales of computer products and peripherals to all industries and hundreds of millions of dollars of annual sales of computer products and peripherals to the healthcare industry. My specific duties for Hewlett-Packard include developing an ongoing responsibility for "Floor-Plan Financing" with five financial institutions for both domestic and international distribution

customers for 12 consecutive years. For two-years I was both the Computer Lease Marketing Manager and Commercial Contracts Sales Manager for the Hewlett-Packard Company and prior to that for one-year I was a commercial computer sales representative. For the prior three-years I was the Eastern US Regional Leasing and Contracts Manager for HP. My duties included negotiating equipment leases, Software Supplier and Value Added Reseller agreements including payment terms. My management experience also includes positions at Phoenix Leasing, Inc. as Vice-President of Lease Marketing and President of their Micro Systems Leasing division, Credit Manager for FTI, Inc. and Assistant Credit Manager for both Bayuk Cigars, and the Household Finance Company. I have been a member of Dun and Bradstreet's Advisory Group since 1985. I was a member of the Computer Technology Industry Association (CompTIA) finance committee from 1993 through 1998. CompTIA's finance committee includes all major computer manufacturers, the then five major floor plan financing companies and Resellers including InaCom, Intelligent Electronics, MicroAge/Pinacor, Tech Data, and Vanstar among others. I was a member of the Credit Research Foundation (CRF) in the 1990's through 1997 and I have been a consultant to the CRF since 2000.

5. In the course of my management duties, I have been involved in development and implementation of several credit and collection projects targeted to improve the collection of accounts receivable. These projects include: restructuring and enhancing reporting and forecasting requirements to improve operating cash flows; implementation of procedures and accounts receivable analysis to improve and control accounts receivable for both regional, national and international accounts; and the development of programs for start-

ups and financially distressed mid-market and larger companies in manufacturing, distribution, and service related industries.

6. Since being retained by Dell, I have reviewed and become familiar with the facts and circumstances surrounding the relationship between Dell on the one hand, and the Debtor on the other hand. Specifically, I have reviewed Debtor's Complaint For Avoidance And Recover Preferential Transfers, for Adversary Proceeding No: 02-3499 dated, May 15, 2002, with Exhibits "A", Defendant Dell Computer Corporation's Objections and Responses to Plaintiff's Requests for Admission, Interrogatories and Request for Production, Agreed Amended Scheduling Order, 2-year Frequency Analysis Before, 2-year Frequency Analysis During, Payment Analysis Before, Payment Analysis During, XY Charts Ordinary Course Preference Analysis and Ordinary Course Preference Analysis (2-year Historical Period, 45 Day Ordinary Course Range). The Deposition of Richard Charles Oshlo, Jr., dated March 20, 2005. Invoice Analysis of MicroAge vs. Dell, Jacom vs. Dell, and Lason vs. Dell received April 12, 2005 plus three supporting CDs plus. I have also contacted other resources who were credit managers for Compaq Computer and Hewlett-Packard's North American Distribution Operation in the late 1990's Dave Kaminski (now Microsoft's credit manager) and Lorne Morris (still with HP in a different capacity) respectively. Dave Kaminski stated that Compaq's terms of sale for distributors during that period was Net 30 days from the date of invoice with payments expected in about 40 days from the invoice date. Lorne Morris stated that Hewlett-Packard's terms of sale were Net 30 days from the date of invoice with payments expected around 45 days from the date of invoice. In both these cases there were exceptions to expectations that I discuss below.

7. My duties as HP's credit manager included leading the credit management of all accounts with credit limits in excess of \$20 million including InaCom, Intelligent Electronics, MicroAge, Tech Data, Vanstar, and other distribution accounts for the Hewlett-Packard Company for more than 10 years until mid 1997. I regularly met with the Reseller's financial management and at times executive management for the purposes of reviewing their financial performance and growth expectations, establishing or strengthening our relationship and ensuring payment terms were well understood. In the early 1990s, about 1993, I first met with InaCom's financial management at my then HP offices in Cupertino, CA. That meeting was at the request of InaCom. They were seeking an HP credit limit increase from \$18 million to \$22 million. I established acceptable invoice payment terms including their financial performance requirements with InaCom's then CFO Dave Guenther; also present were Gary Goldberg, InaCom's then Treasurer, Leon Kirkland, InaCom's then Controller, and Pat Fitzgerald, InaCom's then Credit Manager. Those terms were for checks to be mailed in time for them to be deposited in HP's lock box within 45 days of the invoice date. Going forward I met with InaCom's CFO Dave Guenther, on one occasion with InaCom SVP Mike Stefan in his absence, at least annually and many of those years semi-annually through mid-1997 when I left the position of HP's Global Credit Manager and become HP's Global Account Manager for MicroAge/Pinacor. As HP's credit manager it was my practice to meet at least annually with either the CFO or CEO of all of HP's large Reseller accounts. On several occasions in the 1993 through 1997 timeframe I would contact Dave Guenther asking him to have his Treasurer Gary Goldberg discontinue the practice of holding due and/or past due checks intended for Hewlett-Packard that we had first verified had been prepared by InaCom's Controller Leon Kirkland. In several cases

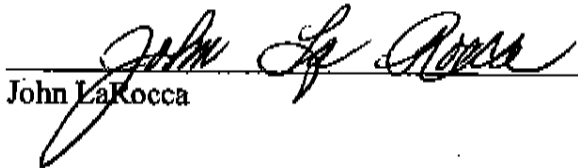
these checks were for invoices more than 60 days from the date of the original invoice. Dave Guenther would always explain these checks had been held as they, InaCom, were up against their lending covenants of their IBM Credit Corp line of credit. From my experience InaCom was not the only distribution customer that would at times cut checks but then hold them for a period of time before releasing them. From my experience at Hewlett-Packard it was and continued to be normal course for HP (according to my conversation with HP's Lorne Morris) and its competitors to sell computer systems and other equipment in the Distribution Reseller Marketplace under standard Net 30 day payment terms with the expectation that the payments would usually be received within 10 to 20 days of the standard payment terms. When Reseller accounts including but not limited to InaCom, Intelligent Electronic, MicroAge, Tech Data and Vanstar would delay payment of invoices we would contact them to achieve payment. If payments were not forthcoming we would slow down product flow. In some cases we would withhold all product shipments until payments were being received again in or close to 45 days of the original invoice date. However, there were other situations where Resellers would withhold payments because they represented they were not receiving advertising checks from HP's agent in a timely manner. Those invoices would continue to age past due until the Reseller received their advertising reimbursement checks and then paid the invoices. At other times Resellers would qualify for a sales contest rebate. In those cases they would sometimes withhold payment of due invoices to offset the amount of the expected rebate check. These checks could be in the several millions of dollars. This is another example of when normal payment terms were not adhered to by the Reseller. Disputed shipments and lost deliveries were also regular reasons Resellers would

delay payment of both due and past due invoices. These are some of the reasons why creditworthy Resellers would sometimes pay beyond the agreed to payment terms.

I have no evidence that Dell was aware of Debtors' insolvency prior to their filing for bankruptcy. I have no evidence that Dell changed either its credit terms or collection practices for the ninety-day (90) preference period immediately preceding Debtor filing for bankruptcy protection.

8. After having reviewed the information described in no. 6 above, and based on my experience, the payments at issue in this matter were made within the ordinary course of business or financial affairs of Dell and the Debtor. Moreover, these payments were made according to ordinary business terms in Dell and the Debtor's industries. Specifically, there is nothing unusual or idiosyncratic remitting payment for invoices in the time and manner of the payments at issue in this case.

Executed this 28th day of April 2005 in Scottsdale, AZ


John LaRocca

LASON, INC. et al.,***Frequency Analysis******Before the Preference Period******Report Restrictions******Date Range*** 9/6/2000 ***thru*** 9/5/2001***Vendor:*** DELL01***DELL MARKETING L.P.***

<i>Days to Payment</i>	<i>Number of Invoices</i>	<i>Total of Invoices</i>
-72	1	\$25,240.25
1	1	\$196,740.83
2	1	\$196,740.83
12	2	\$37,765.46
14	1	\$356.31
15	1	\$196,740.83
18	1	\$7,728.49
19	1	\$2,583.25
21	4	\$27,754.37
22	2	\$204,957.08
23	3	\$590,222.49
26	1	\$25,240.25
31	4	\$17,662.93
32	2	\$28,775.55
33	1	\$568.92
34	1	\$9,621.80
35	3	\$6,226.44
36	6	\$9,547.81
37	4	\$6,840.43
38	3	\$28,197.86
39	2	\$7,544.21
40	3	\$4,368.25
41	1	\$7,565.20
42	4	\$8,372.94
43	3	\$8,538.48
45	4	\$1,247.49
46	6	\$14,901.98
47	2	\$5,039.64
48	3	\$1,506.87
49	16	\$67,078.13
50	5	\$18,952.12
51	2	\$3,989.11
52	7	\$70,084.22
53	4	\$12,351.64
54	4	\$79,193.30
55	2	\$336.69

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LASON, INC. et al.,***Frequency Analysis******Before the Preference Period******Report Restrictions******Date Range*** 9/6/2000 ***thru*** 9/5/2001***Vendor:*** DELL01***DELL MARKETING L.P.***

<i>Days to Payment</i>	<i>Number of Invoices</i>	<i>Total of Invoices</i>
56	4	\$34,284.00
58	1	\$15,828.75
59	1	\$196.64
60	3	\$5,109.15
61	2	\$1,126.21
62	1	\$162.09
63	4	\$8,663.86
64	1	\$2,233.00
65	2	\$15,473.72
66	5	\$21,516.12
67	3	\$23,262.95
68	4	\$5,375.60
69	4	\$20,889.31
70	6	\$20,027.68
71	3	\$19,128.45
73	3	\$10,690.26
74	3	\$2,983.95
75	2	\$5,167.21
76	2	\$3,524.79
77	8	\$15,448.28
78	2	\$17,225.30
79	1	\$28,527.17
80	1	\$3,973.48
81	3	\$4,820.99
83	6	\$10,503.45
84	6	\$47,322.52
85	5	\$9,929.21
86	1	\$4,959.74
88	3	\$16,467.68
89	1	\$1,509.20
90	4	\$16,145.24
91	1	\$4,633.00
92	1	\$12,913.08
93	1	\$3,009.00
95	3	\$36,029.43
97	4	\$10,270.26

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LASON, INC. et al.,***Frequency Analysis******Before the Preference Period******Report Restrictions******Date Range*** 9/6/2000 ***thru*** 9/6/2001***Vendor:*** DELL01***DELL MARKETING L.P.***

<i>Days to Payment</i>	<i>Number of Invoices</i>	<i>Total of Invoices</i>
99	1	\$2,670.00
101	2	\$25,836.38
102	1	\$4,426.56
104	1	\$1,830.62
105	2	\$7,357.65
106	1	\$263.94
109	1	\$5,053.98
111	2	\$834.12
112	3	\$16,612.78
113	2	\$11,423.78
114	1	\$10,143.00
121	1	\$1,171.00
125	1	\$432.96
127	1	\$773.64
132	1	\$9,962.27
141	2	\$5,009.97
145	1	\$11,778.73
153	1	\$1,364.22
161	1	\$1,973.42
168	1	\$896.48
170	1	\$5,274.70
171	1	\$9,853.75
178	2	\$12,995.00
209	1	\$5,551.00
232	1	\$36.52
234	1	\$2,821.00
236	1	\$1,193.00
	251	\$2,548,473.69

Total Difference Between Invoices and Payments:***(\$1,284,356.18)******Days to Payment******Mean:*** 68.36***Max:*** 236.00***Min:*** -72.00***Median:*** 63.00***StdDev:*** 38.50

LASON, INC. et al.,
Frequency Analysis
During the Preference Period

<i>Report Restrictions</i>		
<i>Date Range</i>	9/6/2001	<i>thru</i> 12/4/2001

Vendor: DELL01 DELL MARKETING L.P.

<i>Days to Payment</i>	<i>Number of Invoices</i>	<i>Total of Invoices</i>
-13	1	\$3,408.00
19	1	\$484.42
22	1	\$992.14
27	1	\$738.82
28	3	\$3,750.66
29	1	\$291.40
30	6	\$27,639.49
31	4	\$5,907.67
32	4	\$10,480.53
33	12	\$31,873.49
34	1	\$990.04
35	10	\$30,369.82
36	10	\$16,820.35
37	6	\$10,201.78
38	13	\$38,826.44
39	3	\$11,011.03
40	7	\$14,017.48
41	5	\$11,726.93
42	8	\$35,325.02
43	8	\$410,860.64
44	2	\$3,852.04
45	1	\$10,577.12
47	3	\$5,782.39
48	8	\$217,356.14
76	1	\$196,740.83
78	1	\$2,587.21
	121	\$1,102,611.88

Total Difference Between Invoices and Payments: ***(\$718,833.17)***

Days to Payment

Mean: 37.60
Max: 78.00
Min: -13.00
Median: 37.00
StdDev: 8.89

LASON, INC. et al.,
Payments Made
Before the Preference Period

Report Restrictions

Date Range: 9/8/2000 thru 9/5/2001

Vendor: DELL01 **DELL MARKETING L.P.**

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
9/8/2000		2959	3,359.14					
					3,218.16	7/24/2000	404935090	46
					140.98	8/4/2000	411485792	35
					3,359.14			
							Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
9/11/2000		16018481	896.48					
					896.48	3/27/2000	349989145	168
					896.48		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
9/19/2000		1047	10,536.41					
					10,536.41	7/14/2000	401182423	67
					10,536.41		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
9/19/2000		3025	1,472.34					
					1,472.34	8/13/2000	414868859	37
					1,472.34		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
9/21/2000		39005171	12,982.88					
					12,982.88	6/25/2000	385062518	88
					12,982.88		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
9/26/2000		3067	2,753.88					
					1,323.94	8/17/2000	418141842	40
					1,429.94	8/22/2000	418142311	35
					2,753.88		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
10/11/2000		10005345	1,641.57					
					1,543.04	7/6/2000	396564239	97
					773.64	7/8/2000	396564981	97
					2,316.68		Subtotal of Invoices Paid ...	
					(675.11)		Difference - Invoices and Check Amount	
10/17/2000		16019286	7,960.00					
					5,551.00	3/22/2000	350534251	209
					3,009.00	7/16/2000	401585054	93

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 **DELL MARKETING L.P.**

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					8,560.00		<i>Subtotal of Invoices Paid ...</i>	
					(600.00)		<i>Difference - Invoices and Check Amount</i>	
10/17/2000		33001821	1,610.79		1,610.79	8/2/2000	411288707	76
					1,610.79		<i>Subtotal of Invoices Paid ...</i>	
					0.00		<i>Difference - Invoices and Check Amount</i>	
10/26/2000		36006702	4,388.39		4,388.39	8/2/2000	410561880	85
					4,388.39		<i>Subtotal of Invoices Paid ...</i>	
					0.00		<i>Difference - Invoices and Check Amount</i>	
10/26/2000		36006703	6,257.18		1,830.62	7/14/2000	401271333	104
					4,426.56	7/16/2000	401271218	102
					6,257.18		<i>Subtotal of Invoices Paid ...</i>	
					0.00		<i>Difference - Invoices and Check Amount</i>	
11/8/2000		31001242	2,122.12		2,122.12	8/25/2000	418482683	75
					2,122.12		<i>Subtotal of Invoices Paid ...</i>	
					0.00		<i>Difference - Invoices and Check Amount</i>	
11/10/2000		10005664	675.11		773.64	7/6/2000	396564981	127
					773.64		<i>Subtotal of Invoices Paid ...</i>	
					(98.53)		<i>Difference - Invoices and Check Amount</i>	
11/13/2000		16019672	7,181.00		5,662.00	9/21/2000	435200928	53
					1,519.00	9/25/2000	436713747	49
					7,181.00		<i>Subtotal of Invoices Paid ...</i>	
					0.00		<i>Difference - Invoices and Check Amount</i>	
11/16/2000		3279	6,590.02		4,164.74	10/4/2000	440701654	43
					2,425.28	10/11/2000	440656676	36
					6,590.02		<i>Subtotal of Invoices Paid ...</i>	
					0.00		<i>Difference - Invoices and Check Amount</i>	
11/24/2000		3352	6,372.94					

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					1,577.28	10/13/2000	440701449	42
					3,472.56	10/13/2000	440701522	42
					1,894.22	10/13/2000	440701597	42
					1,428.88	10/13/2000	444026140	42
					8,372.94	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
11/24/2000		57004505	2,894.00					
					661.00	9/14/2000	430792366	71
					2,233.00	9/21/2000	435431945	64
					2,894.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/1/2000		16019938	11,314.00					
					1,171.00	8/2/2000	411142813	121
					10,143.00	8/9/2000	410873248	114
					11,314.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/1/2000		16019939	6,241.00					
					4,633.00	9/1/2000	425409141	91
					1,608.00	9/7/2000	429031487	85
					6,241.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/6/2000		33596	2,266.28					
					2,266.28	10/11/2000	440655439	56
					2,266.28	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/7/2000		31001360	834.12					
					803.48	8/18/2000	418481925	111
					30.64	8/18/2000	418481933	111
					834.12	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/11/2000		36007054	1,914.64					
					263.94	8/27/2000	421714932	106
					1,510.51	9/14/2000	431416767	88
					140.19	9/21/2000	435946520	81

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 **DELL MARKETING L.P.**

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					1,914.64	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/11/2000		39005656	11,809.10					
					4,851.49	9/18/2000	433263464	84
					1,129.87	9/18/2000	434085718	84
					4,851.49	9/19/2000	433817947	83
					976.25	9/19/2000	434084182	83
					11,809.10	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/15/2000		3467	16,887.92					
					12,232.40	11/7/2000	458530292	38
					4,655.52	11/10/2000	458529476	35
					16,887.92	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/15/2000		36007074	9,667.19					
					540.34	9/22/2000	435945134	84
					1,661.29	10/5/2000	442285671	71
					1,405.68	10/8/2000	442633905	68
					6,039.88	10/27/2000	455253419	49
					9,667.19	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/15/2000		39005689	11,778.73					
					11,778.73	7/23/2000	405847765	145
					11,778.73	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/26/2000		10005918	34,893.80					
					33,968.75	9/22/2000	434913182	95
					985.32	9/22/2000	434913190	95
					34,954.07	Subtotal of Invoices Paid ...		
					(60.27)	Difference - Invoices and Check Amount		
12/26/2000		36007089	1,744.27					
					435.45	10/2/2000	438759813	85
					60.37	10/4/2000	441056629	83
					1,248.45	10/4/2000	441938768	83

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 **DELL MARKETING L.P.**

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					1,744.27	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
12/28/2000		570046274	3,399.90		3,399.90	10/4/2000	441860442	85
					3,399.90	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/16/2001		36007360	24,679.98		1,364.22	8/16/2000	417091667	153
					18,794.86	10/24/2000	451933857	84
					4,520.90	10/27/2000	455251819	81
					24,679.98	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/16/2001		36007361	21,235.32		1,509.20	10/19/2000	449887652	89
					18,794.86	10/24/2000	451933048	84
					1,919.86	11/3/2000	458691987	74
					306.92	11/7/2000	458978784	70
					22,530.84	Subtotal of Invoices Paid ...		
					(1,295.32)	Difference - Invoices and Check Amount		
1/23/2001		16020728	45,466.04		9,962.27	9/13/2000	430273698	132
					9,603.00	10/2/2000	437637127	113
					6,053.00	10/3/2000	441383637	112
					6,053.98	10/6/2000	442923744	109
					2,890.00	10/18/2000	447780743	97
					3,183.61	11/7/2000	459566279	77
					1,913.18	11/7/2000	459566774	77
					2,948.00	12/4/2000	467311148	50
					2,859.00	12/11/2000	467121257	43
					45,466.04	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/26/2001		10006182	97.47		97.47	11/2/2000	457812618	85
					97.47	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/26/2001		36007497	4,110.65					

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 **DELL MARKETING L.P.**

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					80.56	11/17/2000	465940955	70
					378.29	11/21/2000	467506937	66
					3,851.80	11/27/2000	469722060	60
					4,110.65	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/26/2001		39005885	480.61		47.65	10/13/2000	446771859	105
					432.96	12/12/2000	480282771	45
					480.61	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/30/2001		36007611	3,042.24		3,042.24	11/1/2000	457180958	90
					3,042.24	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/8/2001		39006080	35,403.98		9,853.75	8/21/2000	418483350	171
					25,550.23	10/30/2000	455351163	101
					35,403.98	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/10/2001		31001771	330.72		330.72	11/28/2000	470195272	74
					330.72	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/12/2001		36007726	40,811.64		16,788.16	12/3/2000	471645903	71
					18,888.32	12/8/2000	475600847	66
					97.52	12/8/2000	475600854	66
					1,777.96	12/27/2000	488878513	47
					3,261.68	12/27/2000	488950585	47
					40,611.64	Subtotal of Invoices Paid ...		
					200.00	Difference - Invoices and Check Amount		
2/12/2001		36007750	5,339.36		5,339.36	1/12/2001	499577054	31
					5,339.36	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
2/12/2001		39006171	16,886.85		16,886.85	12/22/2000	488725896	52
					16,886.85	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/12/2001		39006172	19,088.02		198.98	12/18/2000	484267166	56
					9,621.80	1/9/2001	497446104	34
					568.92	1/10/2001	497813691	33
					8,698.32	1/12/2001	499041077	31
					19,088.02	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/23/2001		33002057	3,794.20		1,973.42	9/15/2000	433297835	161
					1,820.78	11/2/2000	457325181	113
					3,794.20	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/23/2001		57005019	996.00		3,192.00	10/5/2000	441855574	141
					3,192.00	Subtotal of Invoices Paid ...		
					(2,196.00)	Difference - Invoices and Check Amount		
2/26/2001		36007688	286.15		286.15	11/17/2000	485395804	101
					286.15	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/5/2001		16021585	12,535.00		12,535.00	9/8/2000	429032667	178
					12,535.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/7/2001		16021584	14,454.00		1,193.00	7/14/2000	401587027	236
					2,821.00	7/16/2000	401587738	234
					460.00	9/10/2000	429080179	178
					7,310.00	11/22/2000	484503903	105
					2,870.00	11/28/2000	469734065	99

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Date Range:	9/5/2000 thru	9/5/2001

Vendor: DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					14,454.00		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
3/7/2001		16021695	3,973.48		3,973.48	12/17/2000	482342573	80
					3,973.48		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
3/21/2001		36008105	16,160.78		4,479.73	1/10/2001	493863740	70
					25,240.25	6/1/2001	582330015	-72
					29,719.98		Subtotal of Invoices Paid ...	
					(13,559.20)		Difference - Invoices and Check Amount	
3/22/2001		16022074	14,178.36		1,075.36	12/17/2000	482344835	95
					7,741.00	12/22/2000	486845753	90
					2,724.00	12/22/2000	487263733	90
					2,638.00	12/22/2000	487264434	90
					14,178.36		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
3/23/2001		36008210	12,943.18		10,464.32	1/15/2001	499571388	67
					2,282.22	1/15/2001	499575231	67
					196.64	1/23/2001	506838697	59
					12,943.18		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
3/23/2001		39006457	1,330.15		1,330.15	1/22/2001	505234963	60
					1,330.15		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
3/28/2001		16022159	24,235.95		71.95	1/8/2001	487264467	77
					2,201.00	1/8/2001	493866628	77
					5,484.00	1/12/2001	499360244	73
					13,987.00	1/16/2001	501240816	69
					1,631.28	1/17/2001	502108004	68

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					24,375.23	Subtotal of Invoices Paid ...		
					(139.26)	Difference - Invoices and Check Amount		
3/28/2001		31002041	2,525.34					
					2,437.94	1/24/2001	507334324	63
					87.40	2/1/2001	513026864	55
					2,525.34	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/29/2001		10006635	5,047.06					
					5,047.06	1/11/2001	498403864	77
					5,047.06	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/29/2001		39006535	5,518.34					
					5,063.56	12/22/2000	486702663	97
					454.76	1/22/2001	505234971	66
					5,518.34	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/6/2001		16022287	1,375.00					
					1,375.00	1/23/2001	504653767	73
					1,375.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/9/2001		4707	9,643.86					
					7,565.20	2/27/2001	528492317	41
					2,078.66	3/1/2001	528491327	39
					9,643.86	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/10/2001		36008506	7,972.02					
					3,045.09	1/25/2001	507685063	75
					733.57	1/26/2001	506826825	74
					242.74	1/31/2001	511023616	69
					2,248.26	2/1/2001	513515585	68
					1,702.36	2/6/2001	513516252	63
					7,972.02	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/16/2001		31002193	2,631.26					
					2,631.26	2/2/2001	513446922	73

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Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					2,831.26		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
4/18/2001		16022651	22,791.74					
					12,913.08	1/16/2001	501240568	92
					3,211.10	1/24/2001	506913920	84
					813.00	1/25/2001	504657610	83
					1,914.00	2/1/2001	513337618	76
					3,940.56	2/14/2001	518896287	63
					22,791.74		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
4/18/2001		33002277	2,886.75					
					2,724.66	1/31/2001	510123177	77
					162.09	2/15/2001	522216548	62
					2,886.75		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
4/18/2001		36008582	11,770.81					
					9,514.56	2/7/2001	515022291	70
					38.39	2/7/2001	516988698	70
					2,129.48	2/8/2001	514990373	69
					90.38	2/9/2001	516988680	68
					11,770.81		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
4/20/2001		36008708	95,142.30					
					36.52	8/31/2000	424017408	232
					15,074.26	2/14/2001	513514265	65
					26,215.92	2/23/2001	526243316	56
					527.88	2/26/2001	526239231	53
					455.75	2/28/2001	528673535	51
					15,898.95	3/1/2001	526238001	50
					1,897.23	3/2/2001	529464463	49
					5,691.68	3/2/2001	529465445	49
					13,280.61	3/2/2001	529470809	49
					4,121.26	3/2/2001	530259365	49
					223.55	3/2/2001	530310945	49
					2,206.58	3/2/2001	531222065	49
					9,486.14	3/5/2001	529466294	46
					25.97	3/5/2001	530259373	46

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Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					95,142.30	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/20/2001		4783	2,873.15					
					57.80	3/6/2001	532084969	45
					1,514.74	3/8/2001	532084951	43
					1,300.61	3/15/2001	536757014	36
					2,873.15	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/21/2001		39006893	3,142.60					
					3,142.60	2/26/2001	526542485	54
					3,142.60	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/24/2001		16022848	11,879.30					
					1,974.29	1/26/2001	504653775	88
					920.53	2/22/2001	525740767	61
					9.36	3/1/2001	525172441	54
					4,225.86	3/6/2001	532892247	49
					2,644.28	3/6/2001	532899390	49
					1,052.49	3/7/2001	534255039	48
					1,052.49	3/19/2001	540385978	36
					11,879.30	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/24/2001		31002316	16,785.38					
					16,038.86	2/5/2001	513454769	78
					127.20	2/23/2001	525736294	60
					152.12	3/1/2001	531142321	54
					25.97	3/5/2001	531142313	50
					314.03	3/9/2001	535353494	46
					127.20	3/19/2001	540157617	36
					16,785.38	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/24/2001		33002306	20,171.52					
					205.68	2/22/2001	521462879	61
					5,465.55	3/6/2001	531207280	49
					4,031.45	3/6/2001	531207298	49
					1,502.54	3/15/2001	538799727	40
					5,465.55	3/16/2001	538436775	39

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/8/2000 thru 9/5/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					3,500.75	3/19/2001	540406626	36
					20,171.52	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/24/2001		36008798	75,669.22		75,669.22	3/1/2001	529556433	54
					75,669.22	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/24/2001		39008920	1,191.17		1,191.17	3/9/2001	535829592	46
					1,191.17	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/24/2001		59000994	666.51		666.51	3/9/2001	532871316	46
					666.51	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
5/4/2001		16023232	54,481.80		2,564.00	3/12/2001	536621840	53
					9,705.00	3/13/2001	536621501	52
					172.95	3/13/2001	536621519	52
					8,782.00	3/13/2001	536621592	52
					14,999.00	3/13/2001	536621667	52
					14,958.00	3/13/2001	536622053	52
					24.50	3/15/2001	536621683	50
					614.70	3/16/2001	536621600	49
					2,681.65	3/16/2001	536621675	49
					54,481.80	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
5/7/2001		10007072	1,789.84		1,897.23	3/2/2001	529463697	66
					1,897.23	Subtotal of Invoices Paid ...		
					(107.39)	Difference - Invoices and Check Amount		
5/18/2001		57005790	159.90		159.90	2/26/2001	528458151	81
					159.90	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
5/31/2001		36009149	28,527.17		28,527.17	3/13/2001	536047590	79
					28,527.17		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
6/13/2001		10007385	3,533.36		3,533.36	4/23/2001	551802184	51
					3,533.36		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
6/13/2001		16023986	27,754.37		17,159.72	5/23/2001	577539513	21
					8,618.32	5/23/2001	577540032	21
					988.33	5/23/2001	577552110	21
					988.00	5/23/2001	577558164	21
					27,754.37		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
6/13/2001		31002628	3,530.09		4,530.09	4/5/2001	553013590	69
					4,530.09		Subtotal of Invoices Paid ...	
					(1,000.00)		Difference - Invoices and Check Amount	
6/13/2001		36009230	8,156.71		2,553.89	3/22/2001	543028401	83
					5,602.82	4/18/2001	551706062	56
					8,156.71		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
6/13/2001		39009230	10,990.74		432.96	2/8/2001	518078522	125
					5,279.89	2/21/2001	524597697	112
					5,279.89	2/21/2001	524601093	112
					10,992.74		Subtotal of Invoices Paid ...	
					(2.00)		Difference - Invoices and Check Amount	
6/28/2001		5213	490.42		54.70	5/9/2001	572277572	50
					404.56	5/11/2001	572276491	48
					31.16	5/14/2001	572276509	45

LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/8/2000 thru 9/5/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					490.42	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
6/29/2001		157060	374.12		374.12	5/23/2001	577553787	37
					374.12	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
6/29/2001		36009487	5,471.86		5,274.70	1/10/2001	497809764	170
					197.16	4/13/2001	549508471	77
					5,471.86	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
6/29/2001		36009540	51,680.97		25,240.25	6/1/2001	582330015	28
					356.31	6/15/2001	591450952	14
					25,404.17	6/17/2001	591449939	12
					12,361.29	6/17/2001	591463567	12
					63,362.02	Subtotal of Invoices Paid ...		
					(11,681.05)	Difference - Invoices and Check Amount		
7/11/2001		5201	1,541.77		1,541.77	6/1/2001	582806261	40
					1,541.77	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
7/11/2001		5291	13,210.24		6,482.97	5/23/2001	579397233	49
					5,951.88	5/23/2001	579397688	49
					49.82	5/24/2001	579397878	48
					725.57	5/27/2001	579397803	45
					13,210.24	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
7/18/2001		64001249	1,817.97		1,817.97	2/27/2001	528464290	141
					1,817.97	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
7/20/2001		36009711	64,038.53		15,828.76	5/23/2001	577561574	58

LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					21,290.87	6/18/2001	591455340	32
					7,484.68	6/16/2001	591456488	32
					906.24	6/19/2001	591448469	31
					8,216.25	6/28/2001	599055944	22
					2,583.25	7/1/2001	599265311	19
					7,728.49	7/2/2001	599056272	18
					64,038.53	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
7/27/2001		33002634	1,186.44					
					1,186.44	5/10/2001	572939379	78
					1,186.44	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
7/30/2001		5402	8,447.47					
					249.29	6/5/2001	585344708	55
					3,597.76	6/7/2001	582949905	53
					4,600.42	6/8/2001	585344690	52
					8,447.47	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
8/1/2001		36009815	14,469.79					
					5,609.52	5/23/2001	577557358	70
					196,740.83	7/31/2001	616909297	1
					202,350.35	Subtotal of Invoices Paid ...		
					(187,880.56)	Difference - Invoices and Check Amount		
8/2/2001		36009713	8,860.27					
					196,740.83	7/31/2001	616909297	2
					196,740.83	Subtotal of Invoices Paid ...		
					(187,880.56)	Difference - Invoices and Check Amount		
8/8/2001		31002646	109.66					
					109.66	5/23/2001	578995482	77
					109.66	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
8/8/2001		33002653	399.46					
					399.46	6/4/2001	585012073	65
					399.46	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
8/15/2001		36009900	17,720.54					
					196,740.83	7/31/2001	616909297	15
					196,740.83	Subtotal of Invoices Paid ...		
					(179,020.29)	Difference - Invoices and Check Amount		
8/21/2001		31002924	583.00					
					583.00	6/19/2001	593502958	63
					583.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
8/21/2001		5609	4,959.74					
					4,959.74	5/27/2001	579397860	86
					4,959.74	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
8/22/2001		36010018	17,720.54					
					196,740.83	7/31/2001	616909297	22
					196,740.83	Subtotal of Invoices Paid ...		
					(179,020.29)	Difference - Invoices and Check Amount		
8/23/2001		36009650	8,860.27					
					196,740.83	7/31/2001	616909297	23
					196,740.83	Subtotal of Invoices Paid ...		
					(187,880.56)	Difference - Invoices and Check Amount		
8/23/2001		36009686	53,161.62					
					196,740.83	7/31/2001	616909297	23
					196,740.83	Subtotal of Invoices Paid ...		
					(143,579.21)	Difference - Invoices and Check Amount		
8/23/2001		36009840	8,860.27					
					196,740.83	7/31/2001	616909297	23
					196,740.83	Subtotal of Invoices Paid ...		
					(187,880.56)	Difference - Invoices and Check Amount		
8/31/2001		36010130	24,819.92					
					12,025.41	7/24/2001	614341816	38
					3,940.05	7/24/2001	614920312	38
					2,109.95	7/25/2001	614348605	37
					2,884.02	7/25/2001	614686301	37
					1,141.48	7/26/2001	616289435	36
					2,719.01	7/31/2001	618446827	31

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LASON, INC. et al.,**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/6/2000 thru 9/5/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					24,819.92		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	

Grand Total for Vendor:	1,264,117.51	2,548,473.69
--------------------------------	--------------	--------------

Total Difference	(1,284,356.18)
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**Days to
Payment****Mean:** 68.36**Max:** 236.00**Min:** -72.00**Median:** 63.00**StdDev:** 38.50

LASON, INC. et al.,**Payments Made****During the Preference Period****Report Restrictions****Date Range:** 9/6/2001 thru 12/4/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
9/7/2001		36010215	26,970.41					
					21,432.16	7/27/2001	614334456	42
					2,236.60	7/27/2001	616519070	42
					2,376.16	7/29/2001	618239941	40
					1,095.93	8/8/2001	626224729	30
					27,140.89	Subtotal of Invoices Paid ...		
					(170.46)	Difference - Invoices and Check Amount		
9/12/2001		36009945	17,720.54					
					196,740.83	7/31/2001	616909297	43
					196,740.83	Subtotal of Invoices Paid ...		
					(179,020.29)	Difference - Invoices and Check Amount		
9/12/2001		36010131	17,720.54					
					196,740.83	7/31/2001	616909297	43
					196,740.83	Subtotal of Invoices Paid ...		
					(179,020.29)	Difference - Invoices and Check Amount		
9/17/2001		36010235	17,720.54					
					196,740.83	7/31/2001	616909297	48
					196,740.83	Subtotal of Invoices Paid ...		
					(179,020.29)	Difference - Invoices and Check Amount		
10/3/2001		36010381	28,677.63					
					753.02	8/16/2001	626224737	48
					7,211.59	8/16/2001	629001702	48
					2,839.24	8/16/2001	630671998	48
					1,480.80	8/16/2001	631036019	48
					2,664.97	8/16/2001	631111216	48
					1,480.80	8/16/2001	631759453	48
					2,718.04	8/17/2001	630022895	47
					1,213.12	8/17/2001	631646346	47
					1,851.23	8/17/2001	631928462	47
					1,140.50	8/21/2001	634039002	43
					1,090.73	8/21/2001	634042592	43
					2,380.88	8/22/2001	632041505	42
					2,486.66	8/23/2001	634919641	41
					29,311.58	Subtotal of Invoices Paid ...		
					(633.95)	Difference - Invoices and Check Amount		

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LASON, INC. et al.,**Payments Made****During the Preference Period****Report Restrictions****Date Range:** 9/6/2001 thru 12/4/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
10/4/2001		36010444	25,867.27					
					3,348.00	8/27/2001	636974727	39
					1,655.94	8/27/2001	637310442	38
					5,723.33	8/27/2001	637702655	38
					1,356.44	8/27/2001	637702929	38
					5,669.63	8/27/2001	637703299	38
					1,356.45	8/27/2001	637703513	38
					1,743.92	8/27/2001	637809336	38
					3,084.48	8/28/2001	634037618	37
					447.27	8/28/2001	637310459	37
					1,481.83	8/29/2001	639914019	36
					25,867.27	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		

10/15/2001		36010493	29,168.81					
					2,587.21	7/29/2001	616343513	78
					4,184.89	8/28/2001	637302308	48
					10,577.12	8/31/2001	641006770	45
					1,346.20	9/4/2001	640240206	41
					1,523.22	9/5/2001	644084410	40
					201.22	9/10/2001	647595487	35
					1,133.05	9/12/2001	648156321	33
					2,118.84	9/12/2001	648156727	33
					1,336.20	9/12/2001	648157436	33
					1,219.06	9/12/2001	648157824	33
					1,351.31	9/12/2001	648158350	33
					1,250.23	9/12/2001	648158897	33
					340.26	9/12/2001	649578527	33
					29,168.81	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		

10/15/2001		36010553	19,535.43					
					196,740.83	7/31/2001	616909297	76
					196,740.83	Subtotal of Invoices Paid ...		
					(177,205.40)	Difference - Invoices and Check Amount		

10/19/2001		36010594	28,143.14					
					2,802.64	9/5/2001	642661276	44
					58.05	9/13/2001	648156735	36
					7,995.90	9/14/2001	638622480	35

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LASON, INC. et al.,**Payments Made****During the Preference Period****Report Restrictions****Date Range:** 9/6/2001 thru 12/4/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					168.54	9/14/2001	650945389	35
					147.87	9/14/2001	650945421	35
					2,095.22	9/16/2001	646755462	33
					2,777.62	9/18/2001	651372005	31
					4,981.21	9/19/2001	651337495	30
					4,672.20	9/19/2001	651371049	30
					51.21	9/19/2001	651372021	30
					69.91	9/19/2001	653765560	30
					3,408.00	11/1/2001	685175598	-13
					29,228.37	Subtotal of Invoices Paid ...		
					(1,085.23)	Difference - Invoices and Check Amount		
11/5/2001		36010790	27,410.24					
					32.55	9/23/2001	651183956	43
					13,320.64	9/23/2001	651373342	43
					1,710.02	9/24/2001	655592871	42
					917.96	9/25/2001	649923489	41
					1,281.05	9/25/2001	655593226	41
					5,895.08	9/25/2001	656767282	41
					2,797.56	9/26/2001	653166579	40
					2,418.14	9/26/2001	656934080	40
					28,172.98	Subtotal of Invoices Paid ...		
					(762.74)	Difference - Invoices and Check Amount		
11/9/2001		36010817	55,611.94					
					1,049.40	9/26/2001	658048442	44
					242.51	9/27/2001	654460161	43
					1,552.05	9/27/2001	655585883	43
					4,337.85	9/28/2001	659454854	42
					1,204.55	9/28/2001	659458350	42
					1,155.59	9/28/2001	659460083	42
					867.55	9/28/2001	659601058	42
					432.25	10/1/2001	655585891	39
					698.38	10/2/2001	660328147	38
					188.19	10/2/2001	661877506	38
					204.00	10/2/2001	662508936	38
					211.00	10/3/2001	662618115	37
					3,744.39	10/4/2001	662605187	36
					798.90	10/4/2001	662605195	36
					2,563.52	10/5/2001	663331924	35
					14,482.27	10/7/2001	661906974	33

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LASON, INC. et al.,**Payments Made****During the Preference Period****Report Restrictions****Date Range:** 9/6/2001 thru 12/4/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					2,040.41	10/7/2001	663331957	33
					1,695.17	10/8/2001	655594737	32
					2,038.93	10/8/2001	665256715	32
					148.40	10/9/2001	646764258	31
					16,769.03	10/10/2001	665774691	30
					56,424.14	Subtotal of Invoices Paid ...		
					(612.20)	Difference - Invoices and Check Amount		
11/19/2001		36010906	32,022.29					
					508.92	10/10/2001	665520474	40
					1,562.44	10/10/2001	666486063	40
					2,831.02	10/10/2001	667425078	40
					53.30	10/11/2001	665520466	39
					10,525.48	10/11/2001	667423982	39
					11,285.15	10/12/2001	667793889	38
					2,826.17	10/12/2001	669451460	38
					2,770.84	10/12/2001	670562289	38
					32,363.32	Subtotal of Invoices Paid ...		
					(341.03)	Difference - Invoices and Check Amount		
11/20/2001		36010947	28,728.03					
					3,377.16	10/15/2001	667967574	36
					1,014.22	10/15/2001	668746389	36
					2,703.09	10/15/2001	668748445	36
					286.83	10/16/2001	669451478	35
					8,270.12	10/18/2001	670281377	35
					950.59	10/18/2001	670403856	35
					498.17	10/18/2001	670424969	35
					990.04	10/17/2001	673367504	34
					6,720.70	10/19/2001	673768990	32
					291.40	10/22/2001	669467458	29
					1,157.04	10/23/2001	661876136	28
					2,582.40	10/23/2001	667969521	28
					28,621.56	Subtotal of Invoices Paid ...		
					(93.53)	Difference - Invoices and Check Amount		
11/20/2001		6226	3,252.54					
					1,005.94	10/18/2001	673756425	33
					31.22	10/23/2001	673756433	28
					738.82	10/24/2001	679274977	27
					992.14	10/29/2001	678931254	22

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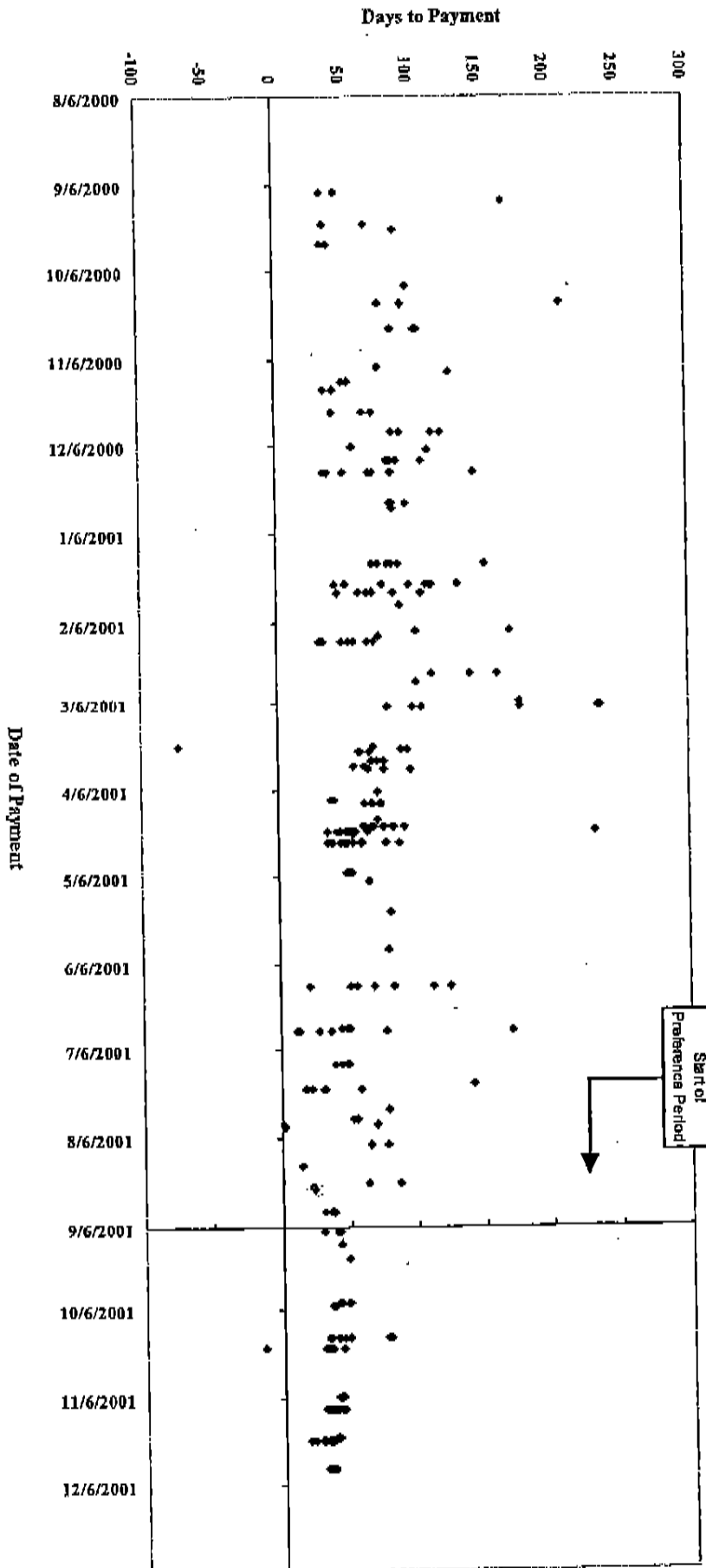
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LASON, INC. et al.,**Payments Made****During the Preference Period****Report Restrictions****Date Range:** 9/6/2001 thru 12/4/2001**Vendor:** DELL01 DELL MARKETING L.P.

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					484.42	11/1/2001	685670630	19
					3,252.54	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
11/30/2001		36011110	25,229.36					
					2,448.26	10/24/2001	676933963	37
					2,013.07	10/24/2001	678290586	37
					1,997.70	10/24/2001	679263277	37
					1,208.55	10/25/2001	679263319	36
					17.23	10/25/2001	679389460	36
					2,416.93	10/25/2001	680126067	36
					9,287.26	10/26/2001	679261974	35
					3,500.70	10/28/2001	679264051	33
					25.73	10/29/2001	679264069	32
					2,719.28	10/30/2001	667427587	31
					262.37	10/30/2001	683516959	31
					25,897.10	Subtotal of Invoices Paid ...		
					(667.74)	Difference - Invoices and Check Amount		
Grand Total for Vendor:			383,778.71		1,102,611.88			
			Total Difference	(718,833.17)				
								Days to Payment
								Mean: 37.60
								Max: 78.00
								Min: -13.00
								Median: 37.00
								StdDev: 8.89

LASON, INC. et al., **Ordinary Course Preference Analysis**

Vendor: DELL01 DELL MARKETING L.P.



Days to Payment	
Before	During
Mean: 68.36	Mean: 37.60
Max: 236.00	Max: 78.00
Min: -72.00	Min: -13.00
Median: 63.00	Median: 37.00
StdDev: 38.50	StdDev: 8.89

Report Restrictions		
Date Range:	9/6/2000 thru	12/6/2001
Minimum Days:	-9999	
Maximum Days:	9999	

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Jacom Computer Services, Inc.**Frequency Analysis****Before the Preference Period****Report Restrictions****Date Range: 9/13/1999 thru 9/11/2000****Vendor: DELL-001****DELL MARKETING LP**

Days to Payment	Number of Invoices	Total of Invoices
-87	1	\$156.75
3	1	\$16,912.16
11	1	\$18,044.00
14	17	\$255,300.94
15	19	\$70,119.88
16	15	\$80,249.02
17	16	\$106,298.85
18	24	\$106,327.60
19	16	\$122,799.55
20	39	\$812,057.85
21	58	\$455,337.79
22	43	\$329,519.03
23	91	\$375,410.41
24	82	\$354,770.39
25	60	\$361,970.38
26	90	\$357,903.17
27	67	\$200,094.62
28	56	\$183,783.33
29	51	\$415,812.13
30	33	\$131,974.64
31	118	\$642,934.77
32	86	\$451,295.80
33	17	\$175,077.85
34	47	\$251,889.54
35	65	\$369,791.42
36	41	\$211,276.51
37	29	\$139,074.73
38	28	\$150,844.51
39	27	\$133,952.90
40	35	\$1,016,188.86
41	34	\$224,408.64
42	24	\$191,340.88
43	25	\$313,394.04
44	36	\$741,756.88
45	17	\$153,959.43
46	26	\$73,917.84

During the year prior to the preference period, 92% of the invoices and 95% of the invoice dollars were paid between 14 and 89 days.

Jacom Computer Services, Inc.**Frequency Analysis****Before the Preference Period****Report Restrictions****Date Range:** 9/13/1999 thru 9/11/2000**Vendor:** DELL-001**DELL MARKETING LP**

Days to Payment	Number of Invoices	Total of Invoices
47	28	\$172,938.50
48	14	\$106,745.59
49	35	\$337,295.01
50	22	\$142,385.97
51	15	\$78,593.34
52	13	\$69,364.98
53	13	\$491,371.08
54	5	\$119,226.75
55	18	\$116,224.14
56	24	\$505,805.48
57	21	\$459,058.30
58	16	\$519,807.79
59	13	\$227,927.00
60	4	\$58,123.45
61	12	\$51,312.37
62	18	\$207,772.02
63	11	\$186,296.66
64	7	\$20,558.00
65	4	\$10,798.00
66	9	\$45,033.02
67	7	\$22,703.02
68	6	\$163,794.54
69	5	\$20,060.54
70	2	\$45,957.75
71	13	\$37,723.83
72	4	\$22,629.05
73	11	\$73,245.00
74	7	\$78,514.09
75	8	\$54,483.10
76	5	\$66,531.22
77	6	\$22,426.50
78	5	\$44,130.88
79	4	\$14,308.40
80	4	\$56,652.25
81	2	\$29,912.26
82	2	\$3,530.48

During the year prior to the preference period, 92% of the invoices and 95% of the invoice dollars were paid between 14 and 89 days.

Jacom Computer Services, Inc.**Frequency Analysis****Before the Preference Period****Report Restrictions****Date Range:** 9/13/1999 thru 9/11/2000**Vendor:** DELL-001**DELL MARKETING LP**

Days to Payment	Number of Invoices	Total of Invoices
83	8	\$64,753.46
84	7	\$107,679.79
85	3	\$41,698.00
86	2	\$6,851.00
87	5	\$11,975.20
88	1	\$2,743.87
89	2	\$1,277.10
90	2	\$13,231.00
91	8	\$55,893.23
92	2	\$1,266.05
93	5	\$31,845.46
94	2	\$23,690.42
95	3	\$4,454.00
96	1	\$1,480.00
97	6	\$22,202.71
98	1	\$2,933.00
99	2	\$27,301.00
101	2	\$1,220.00
102	1	\$4,240.00
103	2	\$14,448.83
106	1	\$575.00
109	1	\$35,670.00
111	3	\$76,069.00
112	1	\$4,468.00
113	2	\$2,701.45
115	1	\$24,536.00
116	1	\$12,532.02
118	2	\$1,348.00
120	1	\$3,627.13
121	1	\$6,160.98
125	1	\$3,627.13
127	2	\$26,581.30
128	2	\$57,545.64
132	1	\$3,721.98
134	1	\$5,700.00
137	1	\$24,625.00

Jacom Computer Services, Inc.**Frequency Analysis****Before the Preference Period****Report Restrictions****Date Range:** 9/13/1999 thru 9/11/2000**Vendor:** DELL-001 DELL MARKETING LP

<u>Days to Payment</u>	<u>Number of Invoices</u>	<u>Total of Invoices</u>
148	1	\$2,273.00
152	1	\$3,892.00
154	2	\$56,074.00
158	66	\$156,262.00
160	1	\$11,500.00
161	2	\$7,460.01
164	3	\$11,411.00
165	2	\$5,541.00
	<hr/> 1999	<hr/> \$15,664,273.22

Total Difference Between Invoices and Payments:\$19,473.23**Days to Payment****Mean:** 44.69**Max:** 165.00**Min:** -67.00**Median:** 34.00**StdDev:** 32.20

Jacom Computer Services, Inc.**Frequency Analysis****During the Preference Period****Report Restrictions****Date Range** 9/12/00 thru 12/10/00**Vendor:** DELL-001**DELL MARKETING LP**

Days to Payment	Number of Invoices	Total of Invoices
8	1	\$8,737.00
14	10	\$31,547.86
15	2	\$16,691.68
16	5	\$47,151.04
17	1	\$5,583.00
19	4	\$27,690.00
20	8	\$41,765.45
21	4	\$14,490.89
22	8	\$52,304.24
23	5	\$33,722.24
24	6	\$20,768.71
25	3	\$45,156.00
26	9	\$170,959.40
27	7	\$21,057.40
28	2	\$10,381.00
29	8	\$61,140.55
30	2	\$2,815.58
31	5	\$67,881.85
32	1	\$2,816.02
33	8	\$58,779.03
34	14	\$208,365.94
35	14	\$53,930.72
36	9	\$32,940.19
37	4	\$8,692.72
38	2	\$23,355.00
39	2	\$4,098.95
40	15	\$35,779.21
41	5	\$25,172.55
42	8	\$23,084.72
44	2	\$4,557.58
46	1	\$10,437.48
47	5	\$5,809.40
48	5	\$15,169.43
49	2	\$5,869.01
50	1	\$11,131.00
52	1	\$19,842.40
53	1	\$26,290.40

Privileged and Confidential - Attorney Client Workproduct**Friday, April 30, 2004, 2:51:26 PM****Page 1**

Jacom Computer Services, Inc.**Frequency Analysis***During the Preference Period***Report Restrictions****Date Range** 9/12/00 thru 12/10/00**Vendor:** DELL-001**DELL MARKETING LP**

Days to Payment	Number of Invoices	Total of Invoices
56	5	\$18,734.68
57	3	\$8,295.00
58	2	\$8,704.00
60	1	\$10,686.00
61	1	\$357.99
62	5	\$20,257.68
64	3	\$19,883.84
65	1	\$193.33
68	4	\$12,224.36
69	7	\$114,700.17
70	14	\$145,680.43
71	1	\$263.00
72	1	\$3,161.00
74	3	\$16,127.18
75	1	\$3,563.00
76	2	\$5,701.00
77	2	\$1,081.00
79	1	\$676.00
80	1	\$2,076.50
82	1	\$31,654.10
88	1	\$28,776.44
89	1	\$11,650.00
90	1	\$40,860.00
93	1	\$19,774.51
106	1	\$313.00
113	2	\$14,227.52
119	1	\$647.00
124	2	\$14,871.50
132	1	\$20,680.00
173	1	\$1,998.86
179	1	\$21,030.00
209	1	\$2,268.00
215	1	\$2,328.26

Jacom Computer Services, Inc.**Frequency Analysis****During the Preference Period****Report Restrictions****Date Range** 9/12/00 **thru** 12/10/00**Vendor:** DELL-001**DELL MARKETING LP**

Days to Payment	Number of Invoices	Total of Invoices
	287	\$1,859,390.97

Total Difference Between Invoices and Payments:

(\$5,091.05)

Days to Payment**Mean:** 44.78**Max:** 215.00**Min:** 8.00**Median:** 38.00**StdDev:** 29.02

Jacom Computer Services, Inc.**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/13/1999 thru 9/11/2000**Vendor:** DELL-001 DELL MARKETING LP

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
12/17/1999		11049	16,912.16		16,912.16	12/14/1999	311239669	3
					16,912.16	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/11/2000		W/T-1	21,866.40		22,648.40	12/13/1999	309650000	29
					22,648.40	Subtotal of Invoices Paid ...		
					(780.00)	Difference - Invoices and Check Amount		
1/12/2000		12610	5,506.48		5,506.48	12/13/1999	309624112	30
					5,506.48	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/14/2000		10984	2,310.32		259.00	12/17/1999	311199889	28
					965.32	12/20/1999	310982723	25
					309.00	12/22/1999	313957565	23
					777.00	12/22/1999	313966012	23
					2,310.32	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/21/2000		11016	3,332.00		3,332.00	12/23/1999	314325648	29
					3,332.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/21/2000		12659	13,557.41		5,986.00	12/13/1999	308871151	39
					2,993.00	12/13/1999	308874189	39
					3,336.27	12/13/1999	309640407	39
					597.55	12/15/1999	308871169	37
					301.27	12/15/1999	308874205	37
					343.32	12/15/1999	309640449	37
					13,557.41	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/24/2000		W/T-2	425,957.87		12,102.00	1/4/2000	318169349	20
					13,083.00	1/4/2000	318173283	20
					70,176.50	1/4/2000	318175064	20

Jacom Computer Services, Inc.**Payments Made****Before the Preference Period**

Report Restrictions		
Date Range:	9/13/1999 thru	9/11/2000

Vendor: **DELL-001** **DELL MARKETING LP**

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					50,265.61	1/4/2000	318176708	20
					67,926.50	1/4/2000	318179308	20
					67,926.50	1/4/2000	318179462	20
					53,334.14	1/4/2000	318180868	20
					10,223.06	1/4/2000	318182466	20
					12,518.12	1/4/2000	318184702	20
					1,043.80	1/4/2000	318186483	20
					67,369.44	1/4/2000	318188430	20
					425,968.67	Subtotal of Invoices Paid ...		
					(1.00)	Difference - Invoices and Check Amount		
1/26/2000		11487	2,541.00					
					2,541.00	12/29/1999	315855643	28
					2,541.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/26/2000		11485	1,608.06					
					1,252.06	12/29/1999	316214329	26
					356.00	12/30/1999	316213453	27
					1,608.06	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/27/2000		11036	1,262.00					
					1,262.00	1/6/2000	318817202	21
					1,262.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/28/2000		11703	27,614.00					
					3,466.00	12/23/1999	315101931	36
					16,490.00	12/24/1999	315101964	35
					7,658.00	12/28/1999	315101907	31
					27,614.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/28/2000		11704	6,916.00					
					3,408.00	12/16/1999	311407761	43
					3,508.00	12/16/1999	311409817	43
					6,916.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/28/2000		11705	11,311.92					
					1,845.75	12/15/1999	311522476	44

Jacom Computer Services, Inc.**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 8/13/1999 thru 9/11/2000**Vendor:** DELL-001 **DELL MARKETING LP**

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					2,182.38	12/15/1999	311532410	44
					7,463.79	12/17/1999	311496343	42
					11,311.92	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/28/2000		12757	35,524.00		35,524.00	1/6/2000	318417854	22
					35,524.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
1/28/2000		12762	56,679.61					
					1,135.00	12/13/1999	311019905	46
					3,668.00	12/14/1999	310676248	45
					6,347.00	12/16/1999	311924971	43
					8,300.00	12/21/1999	313142036	38
					4,192.00	12/21/1999	313294837	38
					3,662.04	12/22/1999	312819543	37
					1,727.00	12/22/1999	313298085	37
					1,984.08	12/22/1999	313298653	37
					14,916.00	12/28/1999	315323220	31
					5,492.96	12/29/1999	314517202	30
					1,777.38	12/30/1999	315335521	29
					3,685.45	12/30/1999	315546168	29
					56,886.89	Subtotal of Invoices Paid ...		
					(207.28)	Difference - Invoices and Check Amount		
1/31/2000		11702	19,050.00					
					1,803.00	12/30/1999	316708635	32
					4,423.00	12/30/1999	316709229	32
					12,824.00	12/30/1999	316709831	32
					19,050.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/1/2000		12817	24,964.78					
					204.08	12/17/1999	308130129	46
					9,968.66	12/21/1999	313988537	42
					11,096.00	12/22/1999	313147753	41
					4,455.80	12/22/1999	313158636	41
					25,724.52	Subtotal of Invoices Paid ...		
					(759.74)	Difference - Invoices and Check Amount		
2/2/2000		211999	69,931.00					

Jacom Computer Services, Inc.**Payments Made****Before the Preference Period**

<i>Report Restrictions</i>		
<i>Date Range:</i>	9/13/1999 thru	9/11/2000

Vendor: DELL-001 DELL MARKETING LP

<i>Payment Date</i>	<i>Delivery Date</i>	<i>Payment Number</i>	<i>Payment Amount</i>	<i>Clear Date</i>	<i>Invoice Amount</i>	<i>Invoice Date</i>	<i>Invoice Number</i>	<i>Days to Payment</i>
					8,106.00	12/14/1999	311190177	50
					2,435.00	12/16/1999	311189698	48
					6,704.00	12/17/1999	312103161	47
					17,660.00	12/19/1999	309588523	45
					6,704.00	12/19/1999	312449747	45
					17,660.00	12/22/1999	311113393	42
					4,427.00	12/22/1999	311115091	42
					2,435.00	12/22/1999	314402363	42
					691.00	12/22/1999	314403056	42
					440.00	1/5/2000	318319860	29
					2,435.00	1/7/2000	318319738	26
					2,234.00	1/7/2000	319449963	26
					69,931.00	<i>Subtotal of Invoices Paid ...</i>		
					0.00	<i>Difference - Invoices and Check Amount</i>		
2/4/2000		W/T-3	2,968.07		2,968.07	12/23/1999	309611263	43
					2,968.07	<i>Subtotal of Invoices Paid ...</i>		
					0.00	<i>Difference - Invoices and Check Amount</i>		
2/7/2000		12851	26,599.06		3,667.46	1/7/2000	318768397	31
					24.60	1/11/2000	318768405	27
					5,242.00	1/16/2000	322393125	22
					17,665.00	1/19/2000	321874703	19
					26,599.06	<i>Subtotal of Invoices Paid ...</i>		
					0.00	<i>Difference - Invoices and Check Amount</i>		
2/11/2000		12880	180,444.58		83,572.98	1/7/2000	318418266	35
					96,871.60	1/13/2000	318417367	29
					180,444.58	<i>Subtotal of Invoices Paid ...</i>		
					0.00	<i>Difference - Invoices and Check Amount</i>		
2/11/2000		12909	178,750.02		2,993.00	12/28/1999	314997610	45
					2,993.00	12/28/1999	315008359	45
					26.44	12/28/1999	315011999	45
					2,996.00	12/28/1999	315054031	45
					1,508.06	12/29/1999	315011973	44
					299.95	12/30/1999	314997628	43
					299.95	12/30/1999	315008367	43

Jacom Computer Services, Inc.**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/13/1999 thru 9/11/2000**Vendor:** DELL-001 DELL MARKETING LP

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					17,920.85	1/3/2000	306021205	39
					3,667.46	1/7/2000	318769403	35
					2,993.00	1/7/2000	318774148	35
					8,979.00	1/7/2000	318775616	35
					1,032.26	1/7/2000	318780475	35
					12,598.91	1/10/2000	313150807	32
					8,351.34	1/10/2000	314527003	32
					4,212.97	1/10/2000	314530171	32
					54,751.20	1/10/2000	318778982	32
					16,776.88	1/11/2000	314950759	31
					10,752.39	1/11/2000	314953746	31
					24.50	1/11/2000	318769437	31
					299.95	1/11/2000	318774155	31
					892.35	1/11/2000	318775624	31
					13,315.20	1/11/2000	319580561	31
					2,219.20	1/11/2000	320470370	31
					8,790.80	1/12/2000	319510483	30
					1,055.46	1/12/2000	319562898	30
					179,750.02	Subtotal of Invoices Paid ...		
					(1,000.00)	Difference - Invoices and Check Amount		
2/17/2000		12947	138,393.03					
					3,173.72	12/30/1999	315046276	49
					1,045.00	1/16/2000	322390006	32
					1,745.45	1/17/2000	319510491	31
					1,884.03	1/17/2000	322397050	31
					1,777.38	1/17/2000	322404013	31
					3,943.95	1/23/2000	324099365	25
					3,943.95	1/23/2000	324101112	25
					3,584.13	1/23/2000	324146489	25
					13,343.00	1/23/2000	325079135	25
					2,887.24	1/23/2000	325827897	25
					55,360.00	1/24/2000	324418912	24
					6,282.40	1/24/2000	324424795	24
					4,845.42	1/24/2000	325066637	24
					3,510.00	1/24/2000	325124337	24
					2,149.26	1/24/2000	326796596	24
					12.21	1/25/2000	324099373	23
					12.21	1/25/2000	324101120	23
					14,011.20	1/25/2000	324137967	23
					458.00	1/25/2000	324424787	23

Jacom Computer Services, Inc.**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/13/1999 thru 9/11/2000**Vendor:** DELL-001 DELL MARKETING LP

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					5,927.00	1/26/2000	324418953	22
					1,213.00	1/26/2000	325077469	22
					12.21	1/26/2000	325124345	22
					6,268.92	1/26/2000	327544128	22
					138,499.68	Subtotal of Invoices Paid ...		
					(106.65)	Difference - Invoices and Check Amount		
2/22/2000		11091	119.00		119.00	1/25/2000	321784092	28
					119.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/24/2000		W/T-4	17,815.00		17,815.00	1/7/2000	319307229	48
					17,815.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/25/2000		11120	1,561.00		1,561.00	1/21/2000	325572691	35
					1,561.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/28/2000		10045	2,041.32		2,041.32	1/18/2000	324204817	41
					2,041.32	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
2/28/2000		13081	113,120.94		42,164.80	12/30/1999	315362764	60
					2,910.00	1/17/2000	320769854	42
					277.10	1/25/2000	325823425	34
					6,495.18	1/25/2000	325838340	34
					1,661.44	1/25/2000	325840619	34
					37,178.80	1/26/2000	314986209	33
					277.10	1/27/2000	325066645	32
					3,359.00	1/27/2000	325833069	32
					4,398.00	1/27/2000	327513875	32
					2,365.00	1/27/2000	327520060	32
					7,128.00	1/28/2000	327517355	31
					5,528.00	1/28/2000	328568399	31

Jacom Computer Services, Inc.**Payments Made****Before the Preference Period****Report Restrictions**

Date Range: 9/13/1999 thru 9/11/2000

Vendor: DELL-001 DELL MARKETING LP

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					113,742.42		Subtotal of Invoices Paid ...	
					(621.48)		Difference - Invoices and Check Amount	
2/29/2000		13101	10,690.08		10,690.08	12/28/1999	314958711	63
					10,690.08		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
2/29/2000		13103	169,058.91		69,697.55	12/23/1999	313277808	68
					23,828.78	12/23/1999	313280620	68
					57,358.40	12/23/1999	314008640	68
					18,176.18	12/26/1999	314987092	63
					169,058.91		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
3/1/2000		10222	133,343.85		11,323.69	1/25/2000	326803343	36
					128.38	1/27/2000	326803350	34
					11,452.07		Subtotal of Invoices Paid ...	
					121,891.78		Difference - Invoices and Check Amount	
3/1/2000		10223	8,954.00		2,908.00	1/24/2000	326997350	37
					2,908.00	1/27/2000	327410148	34
					3,138.00	1/28/2000	327409603	33
					8,954.00		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
3/1/2000		10224	3,964.30		1,982.15	1/25/2000	326999927	36
					1,982.15	1/27/2000	327410239	34
					3,964.30		Subtotal of Invoices Paid ...	
					0.00		Difference - Invoices and Check Amount	
3/2/2000		11145	17,299.00		571.34	12/14/1999	308214758	79
					5,772.00	12/15/1999	309416303	78
					452.00	1/12/2000	320973597	50
					2,598.00	1/14/2000	321833840	48
					1,898.00	1/24/2000	326129616	38
					3,684.00	2/8/2000	333418515	23

Jacom Computer Services, Inc.**Payments Made****Before the Preference Period**

Report Restrictions		
Date Range:	9/13/1999 thru	9/11/2000

Vendor: DELL-001 DELL MARKETING LP

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					2,356.00	2/8/2000	333418960	23
					17,331.34	Subtotal of Invoices Paid ...		
					(32.34)	Difference - Invoices and Check Amount		
3/6/2000		13159	172,599.27					
					28,180.00	1/27/2000	325074946	39
					4,852.00	1/27/2000	328317276	39
					8,454.00	1/28/2000	324439892	38
					2,965.50	1/28/2000	325074953	38
					598.92	1/28/2000	328510060	38
					94.78	1/28/2000	328524194	38
					5,636.00	1/28/2000	328592951	38
					400.32	1/28/2000	328594684	38
					49.40	1/28/2000	328595988	38
					67.52	1/28/2000	328596002	38
					5,626.48	1/28/2000	329237408	38
					71.85	1/31/2000	328524186	35
					3,485.28	1/31/2000	330413501	35
					892.35	2/1/2000	324439900	34
					596.40	2/1/2000	328592969	34
					277.10	2/1/2000	329237424	34
					3,639.00	2/2/2000	331091900	33
					1,213.00	2/2/2000	331109397	33
					14,090.00	2/3/2000	331089482	32
					182.44	2/3/2000	331103713	32
					116.09	2/3/2000	331103721	32
					1,484.75	2/4/2000	331089490	31
					20,621.00	2/7/2000	333209989	28
					21,084.90	2/8/2000	333434199	27
					19,726.00	2/8/2000	333438661	27
					2,077.65	2/10/2000	333438679	26
					12,764.48	2/15/2000	334932548	20
					8,680.12	2/17/2000	334958709	18
					4,690.17	2/17/2000	336708490	18
					172,617.50	Subtotal of Invoices Paid ...		
					(18.23)	Difference - Invoices and Check Amount		
3/6/2000		1516	36,543.00					
					28,633.00	12/23/1999	306816347	74
					28,633.00	Subtotal of Invoices Paid ...		
					7,910.00	Difference - Invoices and Check Amount		

Jacom Computer Services, Inc.**Payments Made****Before the Preference Period****Report Restrictions****Date Range:** 9/13/1999 thru 9/11/2000**Vendor:** DELL-001 DELL MARKETING LP

Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
3/7/2000		13181	3,498.48					
					3,317.64	2/4/2000	332251735	32
					24.60	2/8/2000	332251750	28
					156.75	6/2/2000	383293404	-87
					3,498.99	Subtotal of Invoices Paid ...		
					(0.51)	Difference - Invoices and Check Amount		
3/8/2000		W/T-5	83,497.00					
					17,660.00	1/7/2000	319448908	61
					11,044.00	1/11/2000	314485343	57
					2,453.00	1/12/2000	321187007	56
					17,745.00	1/12/2000	321188609	56
					3,745.00	1/12/2000	321714800	56
					5,487.00	1/12/2000	321716177	56
					12,660.00	1/13/2000	322307091	55
					3,078.00	1/13/2000	322308867	55
					3,773.00	1/13/2000	322309402	55
					3,078.00	1/19/2000	324893965	49
					2,774.00	1/21/2000	325512937	47
					83,497.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/9/2000		W/T-6	23,526.00					
					24,501.00	1/18/2000	323597740	51
					24,501.00	Subtotal of Invoices Paid ...		
					(975.00)	Difference - Invoices and Check Amount		
3/13/2000		11172	7,566.00					
					6,030.00	2/15/2000	335440921	27
					1,536.00	2/17/2000	334705472	25
					7,566.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/13/2000		W/T-7	145.60					
					145.60	1/11/2000	319307237	62
					145.60	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/14/2000		13237	6,769.00					
					6,769.00	2/16/2000	335528378	27

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Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					6,769.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/14/2000		13257	86,218.48					
					4,598.00	2/1/2000	329838718	42
					4,853.84	2/3/2000	331114561	40
					4,192.86	2/3/2000	331472803	40
					797.74	2/10/2000	333982072	33
					19,150.00	2/10/2000	334499951	33
					28,370.00	2/14/2000	334492543	29
					2,787.00	2/15/2000	334964418	28
					5,522.00	2/15/2000	335530549	28
					4,638.00	2/17/2000	335524338	26
					1,542.98	2/17/2000	337196182	26
					4,192.86	2/20/2000	338064538	23
					4,192.86	2/20/2000	338065303	23
					3,379.66	2/21/2000	338063027	22
					88,217.68	Subtotal of Invoices Paid ...		
					0.80	Difference - Invoices and Check Amount		
3/15/2000		10843	114,958.00					
					33,072.00	2/15/2000	336758271	29
					3,109.00	2/15/2000	336761150	29
					1,577.00	2/23/2000	339857294	21
					10,353.00	2/23/2000	339907065	21
					29,662.00	2/23/2000	339911679	21
					31,876.00	2/23/2000	339914251	21
					5,509.00	2/23/2000	339915993	21
					114,858.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/15/2000		10844	4,438.00					
					4,637.75	2/17/2000	336962858	27
					4,637.75	Subtotal of Invoices Paid ...		
					(199.75)	Difference - Invoices and Check Amount		
3/15/2000		11194	719.60					
					719.60	2/20/2000	335440947	24
					719.60	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/17/2000		WT-8	23,689.00					

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Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					3,078.00	12/22/1999	314440546	86
					3,773.00	12/22/1999	314508151	86
					214.00	1/23/2000	325802437	54
					4,327.00	1/28/2000	329165732	49
					3,078.00	1/28/2000	329167779	49
					2,268.00	2/1/2000	329730083	45
					3,078.00	2/3/2000	331557462	43
					211.00	2/4/2000	329730071	42
					2,763.00	2/7/2000	332637040	39
					1,009.00	2/8/2000	332636877	38
					23,799.00	Subtotal of Invoices Paid ...		
					(110.00)	Difference - Invoices and Check Amount		
3/20/2000		13315	253,722.66					
					1,661.44	1/28/2000	328625579	52
					9,474.06	2/1/2000	328623103	48
					1,213.00	2/11/2000	334936556	38
					2,818.00	2/14/2000	334950748	35
					299.95	2/16/2000	334950755	33
					323.10	2/17/2000	337137129	32
					32.12	2/17/2000	337138465	32
					323.10	2/17/2000	337140743	32
					32.12	2/17/2000	337141295	32
					285.64	2/17/2000	337144158	32
					32.12	2/17/2000	337144992	32
					10,390.00	2/17/2000	337187611	32
					3,247.58	2/17/2000	337499551	32
					4,638.00	2/18/2000	335523635	31
					10,487.00	2/18/2000	336236864	31
					64,816.40	2/18/2000	337167654	31
					17,688.00	2/18/2000	337189880	31
					3,727.18	2/18/2000	337195390	31
					4,838.00	2/20/2000	335510616	29
					2,818.00	2/20/2000	337127823	29
					2,818.00	2/20/2000	337129043	29
					2,818.00	2/20/2000	337131379	29
					2,818.00	2/20/2000	337132443	29
					2,818.00	2/20/2000	337133391	29
					2,818.00	2/20/2000	337135552	29
					2,818.00	2/20/2000	337139984	29
					2,818.00	2/20/2000	337143085	29

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Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					2,818.00	2/20/2000	338180250	29
					14,190.00	2/21/2000	338168271	28
					12,130.00	2/21/2000	338178635	28
					299.95	2/22/2000	337127831	27
					299.95	2/22/2000	337129060	27
					299.95	2/22/2000	337131387	27
					299.95	2/22/2000	337132468	27
					299.95	2/22/2000	337133417	27
					299.95	2/22/2000	337135560	27
					299.95	2/22/2000	337140008	27
					299.95	2/22/2000	337143093	27
					2,050.10	2/22/2000	337150247	27
					1,574.80	2/22/2000	338172273	27
					299.95	2/22/2000	338180288	27
					4,677.13	2/23/2000	337150239	26
					7,884.00	2/23/2000	337183545	26
					1,490.75	2/23/2000	338168297	26
					42,255.75	2/24/2000	338176795	25
					4,446.25	2/25/2000	338176811	24
					254,887.14	Subtotal of Invoices Paid ...		
					(1,164.48)	Difference - Invoices and Check Amount		
3/21/2000		1065	13,931.03					
					12,493.03	2/27/2000	336953641	23
					1,438.00	3/2/2000	342165933	19
					13,931.03	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/22/2000		11221	984.25					
					984.25	1/10/2000	305081978	72
					984.25	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/23/2000		11243	7,584.00					
					7,325.00	3/7/2000	342169687	16
					259.00	3/8/2000	341565729	15
					7,584.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/24/2000		13395	94,825.23					
					4,240.00	12/13/1999	310186192	102
					27,090.00	12/16/1999	310768155	99

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Payment Date	Delivery Date	Payment Number	Payment Amount	Clear Date	Invoice Amount	Invoice Date	Invoice Number	Days to Payment
					3,118.00	12/20/1999	311910749	95
					6,840.00	12/22/1999	310766171	93
					204.60	12/22/1999	311910756	93
					238.63	12/24/1999	311910947	91
					30,722.00	12/30/1999	312545296	85
					5,076.00	12/30/1999	315940510	85
					17,086.00	12/31/1999	310814389	84
					94,625.23	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/28/2000		11445	4,055.00					
					1,386.00	3/2/2000	341802064	26
					2,669.00	3/3/2000	341799757	25
					4,055.00	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
3/30/2000		13413	96,200.01					
					12,080.00	1/18/2000	322332230	72
					25,110.00	2/3/2000	331627075	56
					6,840.00	2/9/2000	331627091	50
					2,262.00	2/16/2000	336108279	43
					2,938.00	2/17/2000	336106414	42
					29,295.00	2/21/2000	338041108	38
					2,938.00	2/22/2000	338143894	37
					7,980.00	2/25/2000	338041114	34
					891.01	2/28/2000	339936213	31
					5,876.00	3/1/2000	340842665	29
					96,200.01	Subtotal of Invoices Paid ...		
					0.00	Difference - Invoices and Check Amount		
4/3/2000		11395	20,082.45					
					20,040.00	3/3/2000	342174398	31
					43.45	3/5/2000	342165941	29
					20,083.45	Subtotal of Invoices Paid ...		
					(1.00)	Difference - Invoices and Check Amount		
4/3/2000		1439	22,263.00					
					14,150.00	1/28/2000	329370811	66
					8,323.00	1/28/2000	329372304	66
					22,473.00	Subtotal of Invoices Paid ...		
					(210.00)	Difference - Invoices and Check Amount		